

EXHIBIT 18



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
885 Third Avenue New York, NY 10022

212 230-2424
800 334-1343
Fax 212 838-4061

VERIFICATION OF ADDRESS CHANGE

Date: March 7, 2005

Account #: 1FR028

151797 CANADA INC
C/O JUDY PENCER
Redacted
Redacted

151797 CANADA INC
C/O JUDY PENCER
Redacted
Redacted
Redacted

Old Address

New Address

We have recently received a request for a change in your mailing address. For your protection we ask that you confirm your new mailing address by signing and returning this form. To insure that future mailings, account statements, checks, etc. are forwarded to the correct address you must return this form immediately. The change requested is noted above.

Client Signature

Joint Signature

(All joint tenants must sign)

Date

March 20/05
mm/dd/yyyy

IMPORTANT: If the new address is not correct, please contact us immediately at
(800) 334-1343